

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
10/03/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated additional time datasets, July and August monthly statements	0.8	500.00	400.00
10/04/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	650.00	650.00
10/09/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Copied audit leadsheets for successor external auditors, Ernst & Young	2.0	240.00	480.00
10/10/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Copied audit leadsheets for successor external auditors, Ernst & Young	2.0	240.00	480.00
10/10/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted response to R. Young email re: billing history and followed up with a voicemail	0.4	500.00	200.00
10/10/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated billing records for October and November 2005 for LCC personnel and uploaded same	1.5	500.00	750.00
10/11/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated billing records for June 2006 for LCC personnel and uploaded same	0.9	500.00	450.00
10/11/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Responded to D. Moyer email re: June monthly	0.1	500.00	50.00
10/13/06	BLANK, MARINA ALEXANDROVNA	SENIOR ASSOCIATE	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Made arrangements to prepare for the review of Delphi hard copy files by Ernst & Young	1.0	240.00	240.00
10/14/06	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Prepared summary of open items and reviewed information provided by client	2.5	650.00	1,625.00
10/16/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Pulled and provided uploading confirmation sheets to counsel	0.2	500.00	100.00
10/17/06	NNAKE, CHINWEOKE NKIRU	SENIOR ASSOCIATE	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Provided information, audit files and explanations to Ernst & Young auditors during their file review	3.0	330.00	990.00
10/17/06	NNAKE, CHINWEOKE NKIRU	SENIOR ASSOCIATE	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Monitored Ernst & Young auditors during the file review	3.0	330.00	990.00
10/17/06	NNAKE, CHINWEOKE NKIRU	SENIOR ASSOCIATE	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Collated all information requested by the E&Y auditors after their file review and forward to the manager	2.0	330.00	660.00
10/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Incorporated additional time datasets to July and August monthly statements	0.6	500.00	300.00
10/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted schedules for July and August monthly statements and supporting documents, reconciled same	1.7	500.00	850.00
10/23/06	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Reviewed and sent the paperwork copies for the successor auditors	1.5	650.00	975.00
10/23/06	CLARK, JILL M	MANAGER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Provided coordination of Delphi Electronics and Safety paperwork review	2.9	390.00	1,131.00
10/24/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized July and August monthly statements and served same on parties-in-interest	0.8	500.00	400.00
10/26/06	CLARK, JILL M	MANAGER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Provided coordination of predecessor paperwork review and discussions	3.1	390.00	1,209.00
10/26/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Coded July and August datasets, combined same in preparation for uploading to LCC	0.8	500.00	400.00
10/26/06	TEWARI, RUCHI	ASSOCIATE	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Monitored conference room for external auditors from Ernst & Young	5.5	270.00	1,485.00
11/01/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussed and reviewed workpapers related to matched terms, taxes and goodwill after discussion with J. Williams, Delphi	3.5	650.00	2,275.00

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
11/02/06	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Participated in meeting with J. Aughton, B. Plumb, J. Williams, R. Dellinger and T.T. regarding 2005 financial statements	1.8	650.00	1,170.00
11/02/06	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Discussed open issues related to issuance of consent with J. Aughton and C. Alsager in preparation for meeting with J. Williams	1.5	650.00	975.00
11/02/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Researched matched terms accounting and implementation guidance	2.5	650.00	1,625.00
11/02/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in meeting with T. Timko, J. Williams, R. Dellinger (Delphi), B. Plumb and M. Crowley, re: matched terms, taxes, goodwill and segments	2.0	650.00	1,300.00
11/02/06	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Discussed next steps with C. Alsager re: completion of procedures for issuance of consent subsequent to meeting with J. Aughton and B. Plumb	0.5	650.00	325.00
11/03/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Researched matched terms accounting and implementation guidance	0.8	650.00	520.00
11/07/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	2.0	650.00	1,300.00
11/08/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	650.00	650.00
11/08/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussed and reviewed workpapers related to matched terms, taxes, and goodwill after discussion with J. Williams, Delphi	3.5	650.00	2,275.00
11/10/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed initial emails re: fee reports and responded to same	0.7	500.00	350.00
11/12/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed 1st and 2nd interim reports from LCC and drafted multiple emails re: same and status to T.Hurley, C.Lane, R.Young, and D.Moyer	1.4	500.00	700.00
11/13/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted multiple emails to D.Moyer re: Jul-Aug statement and project status	0.3	500.00	150.00
11/14/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted pivots and reviewed same; drafted emails to team leads and counsel re: same	2.5	500.00	1,250.00
11/14/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in conference call with counsel re: LCC Report	0.4	500.00	200.00
11/15/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared time summary for LCC response	3.0	490.00	1,470.00
11/15/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Researched current matched terms accounting guidance	1.0	650.00	650.00
11/15/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Generated model to provide D.Moyer with report datapoints; generated model for expense analysis and document production	1.9	500.00	950.00
11/15/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and conference called with G.Schwed, R.Young, B.Plumb, and D.Moyer re: LCC Reports	1.1	500.00	550.00

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
11/16/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Downloaded, categorized, and reviewed LCC data; advised team leads on LCC issues and qualifiers	3.0	500.00	1,500.00
11/16/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Held call with Scott of LCC re: datasets and downloads	0.3	500.00	150.00
11/16/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Researched current matched terms accounting guidance	1.0	650.00	650.00
11/16/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in conference calls with R. Young re: LCC data	0.4	500.00	200.00
11/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted initial schedules re: services based on G.Schwed and D.Moyer data	3.1	500.00	1,550.00
11/20/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed current G.Schwed materials	1.6	500.00	800.00
11/21/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Provided invoicing and dataset uploads to LCC for July & August 2006, followed up with R. Young re: same	0.8	500.00	400.00
11/21/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Ran DPS queries for DEL 10052-01 for September monthly dataset	0.4	500.00	200.00
11/21/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in conference call with counsel re: report proposal and revisions	0.5	500.00	250.00
11/21/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted and revised exhibits per external counsel's proposal and follow-up calls with counsel	3.4	500.00	1,700.00
11/28/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated 3rd Interim time datasets, drafted schedules, drafted pleadings; reconciled drafts	3.0	500.00	1,500.00
11/28/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Calculated payments for R. Young pleadings; as well as interim filings and held follow-up call with counsel re: same	0.6	500.00	300.00
11/28/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated September time datasets for Interim filing	0.8	500.00	400.00
11/29/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized 3rd Interim for counsel revisions and provided for counsel filing	0.7	500.00	350.00
11/29/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Participated in conference call with R. Young re: interim review and fee committee response and drafted email to B.Plumb re: same	0.5	500.00	250.00
11/30/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated and prepared for conference call with S. Coulter, B. Plumb, M. Crowley and S. Simpson to discuss FAS 133 documentation	1.0	650.00	650.00
11/30/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepped/formatted September monthly dataset for LCC, coded same, and uploaded	0.8	500.00	400.00
11/30/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with J.Aughton, B. Plumb, M. Crowley and S. Simpson to discuss FAS 133 documentation	1.0	670.00	670.00
11/30/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed current filings re: supplemental reports	0.2	500.00	100.00
12/04/06	SCHNURR, JAMES V	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	0.5	700.00	350.00
12/04/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed FAS 133 workpapers related to foreign exchange transactions (2002, 2004 and 2005)	3.0	650.00	1,950.00

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/04/06	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	670.00	670.00
12/05/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed FAS 133 workpapers related to foreign exchange transactions (2003)	2.5	650.00	1,625.00
12/05/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared engagement economics for billing purposes	2.1	490.00	1,029.00
12/05/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Provided update of FAS 133 procedures to B. Plumb	0.5	650.00	325.00
12/06/06	SHAH, SHAHID A	MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Organized prior year workpapers associated with FX hedging	3.6	340.00	1,224.00
12/06/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, M. Loeb (Delphi), A. Brazier (Delphi), J. Williams, (Delphi) and B. Dillinger (Delphi) regarding accounting for foreign exchange hedges and planned call with the SEC	1.0	650.00	650.00
12/06/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, J. Coulter, J. Schnurr, J. Howard, and S. Shah re: accounting for foreign exchange hedges	1.5	650.00	975.00
12/06/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussed Delphi's foreign exchange hedging with J. Aughton, J. Howard, J. Schnurr and Steve Coulter	3.0	650.00	1,950.00
12/06/06	SCHNURR, JAMES V	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussed Delphi's foreign exchange hedging with J. Aughton, J. Howard, B. Plumb and Steve Coulter	2.0	700.00	1,400.00
12/06/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in discussion with B. Plumb, J. Aughton, S. Coulter, J. Schnurr, J. Howard, and S. Shah re: matched terms hedging documentation for foreign currency hedges	2.0	550.00	1,100.00
12/06/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed FAS 133 workpapers for policies references and foreign exchange hedges (2002, 2003, 2005 and 2005)	3.5	650.00	2,275.00
12/06/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, J. Aughton, J. Schnurr, J. Howard, and S. Shah re: accounting for foreign exchange hedges	1.0	670.00	670.00
12/06/06	MOYER, DENNY L	SENIOR MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared Delphi billing summaries and emails for holdback to be paid	1.1	490.00	539.00
12/06/06	SHAH, SHAHID A	MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed prior year workpapers associated with FX hedging	1.4	340.00	476.00
12/06/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared FPR AMD discussed Delphi's foreign exchange hedging with J. Aughton, B. Dillinger, J. Williams and M. Loeb	2.0	650.00	1,300.00
12/06/06	PLATT, WILLIAM T JR	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	685.00	685.00

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/06/06	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, S. Coulter, J. Schnurr, J. Aughton, and S. Shah re: accounting for foreign exchange hedges	2.0	670.00	1,340.00
12/06/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed summary of policies references from FAS 133 workpapers	2.3	650.00	1,495.00
12/07/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed drafts of Delphi prepared talking points for SEC call	2.2	650.00	1,430.00
12/07/06	ANKERSON, KYLE EUGENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed research re: prior year workpapers	2.1	240.00	504.00
12/07/06	ANKERSON, KYLE EUGENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided organization re: prior year workpapers.	1.9	240.00	456.00
12/07/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared independently for discussion re: matched terms hedging documentation for foreign currency hedges with B. Plumb and J. Aughton	1.0	550.00	550.00
12/07/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussed results of SEC Delphi conference call with B. Plumb and D. Bell	1.4	650.00	910.00
12/07/06	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	0.5	670.00	335.00
12/07/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in discussion of matched terms hedging documentation for foreign currency hedges with B. Plumb and J. Aughton	2.0	550.00	1,100.00
12/07/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussed hedge accounting with J. Aughton and reviewed Delphi's draft talking points for their call with the SEC	2.0	650.00	1,300.00
12/08/06	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, S. Coulter, S. Schnurr and J. Aughton regarding results of Delphi SEC call regarding accounting for foreign exchange hedges.	1.0	670.00	670.00
12/08/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, S. Coulter, S. Schnurr and J. Howard regarding results of Delphi SEC call regarding accounting for foreign exchange hedges.	1.7	650.00	1,105.00
12/08/06	SCHNURR, JAMES V	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, S. Coulter, J. Howard and J. Aughton regarding results of Delphi SEC call regarding accounting for foreign exchange hedges.	1.0	700.00	700.00
12/08/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Participated in conference call with B. Plumb, T. Timko (Delphi) and J. Sheehan (Delphi) regarding Delphi's emergence plan	1.1	650.00	715.00
12/08/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in discussion with B. Plumb, J. Aughton, S. Coulter, S. Schnurr and J. Howard re: matched terms hedging documentation for foreign currency hedges	2.0	550.00	1,100.00
12/08/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in conference call with B. Plumb, T. Timko (Delphi) and B. Dellinger (Delphi) regarding accounting for foreign exchange hedges.	0.5	650.00	325.00

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/08/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in discussion with National Office and then the company regarding hedge accounting issues	3.0	650.00	1,950.00
12/08/06	PLATT, WILLIAM T JR	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	685.00	685.00
12/11/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Responded to R. Young email and drafted response to LCC re: downloads	0.3	500.00	150.00
12/11/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed Delphi draft letter to SEC regarding matched terms.	2.0	650.00	1,300.00
12/11/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed accounting research relative to Delphi's matched term hedging issue	2.0	550.00	1,100.00
12/11/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Responded to R. Young email re: timing; reached out to G. Schwed re: same	0.5	500.00	250.00
12/11/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussed next steps on hedging transactions with J. Aughton and reviewed company draft submission to SEC	1.0	650.00	650.00
12/12/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Provided service of third interim to parties-in-interest	0.5	500.00	250.00
12/12/06	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	0.5	670.00	335.00
12/12/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed accounting research relative to Delphi's matched term hedging issue	3.0	550.00	1,650.00
12/12/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reloaded September datasets per LCC requests and pulled Pacer pdfs for same	0.4	500.00	200.00
12/12/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Coordinated conference calls to discuss Delphi draft letter to SEC regarding matched terms.	1.0	650.00	650.00
12/12/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Read draft of company's hedging paper to the SEC	1.0	650.00	650.00
12/13/06	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	670.00	670.00
12/13/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and distributed draft 8-K.	1.0	650.00	650.00
12/13/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed accounting research relative to Delphi's matched term hedging issue	4.0	550.00	2,200.00
12/13/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed interim order re: holdbacks	0.4	500.00	200.00
12/13/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed, addressed issues/questions, and responded to multiple emails from counsel re: timing and September statement; confirmed service	1.3	500.00	650.00

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/13/06	SCHNURR, JAMES V	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	2.0	700.00	1,400.00
12/14/06	SCHNURR, JAMES V	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, S. Coulter, J. Howard, J. Aughton, and S. Sand regarding accounting for foreign exchange hedge letter drafted by Delphi.	1.0	700.00	700.00
12/14/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussed company's draft hedging paper for SEC with national office and then T. Timko	2.0	650.00	1,300.00
12/14/06	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, S. Coulter, S. Schurr, J. Aughton, and S. Sand regarding accounting for foreign exchange hedge letter drafted by Delphi.	2.0	670.00	1,340.00
12/14/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, J. Aughton, S. Schurr, J. Howard, and S. Sand regarding accounting for foreign exchange hedge letter drafted by Delphi.	1.0	670.00	670.00
12/14/06	MCCRACKEN, LAURA D	MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	500.00	500.00
12/14/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed Pacer, downloaded pleadings, and reconciled holdbacks	0.8	500.00	400.00
12/14/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in discussion of Delphi's matched term hedging issue; invited to call include B. Plumb, J. Schurr, S. Coulter, B. Platt, J. Howard, and J. Aughton	4.0	550.00	2,200.00
12/14/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in conference call with B. Plumb, D. Bell, S. Coulter, S. Schurr, J. Howard, and S. Sand regarding accounting for foreign exchange hedge letter drafted by Delphi.	1.0	650.00	650.00
12/14/06	PLATT, WILLIAM T JR	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in discussion of Delphi's matched term hedging issue; invited to call include B. Plumb, J. Schurr, S. Coulter, D. Bell, J. Howard, and J. Aughton	1.0	685.00	685.00
12/15/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussed status of review SEC letter with D. Bell.	0.5	650.00	325.00
12/15/06	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	670.00	670.00
12/15/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	670.00	670.00
12/15/06	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed updated draft of Delphi's submission to OCA and discussed with J. Aughton & D. Bell	2.0	650.00	1,300.00
12/15/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Discussed status of review SEC letter with B. Plumb.	0.5	650.00	325.00

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
12/15/06	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed Delphi draft letter to SEC regarding matched terms.	4.0	650.00	2,600.00
12/15/06	MCCRACKEN, LAURA D	MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	2.0	500.00	1,000.00
12/15/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed accounting research relative to Delphi's matched term hedging issue	4.0	550.00	2,200.00
12/17/06	MCCRACKEN, LAURA D	MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	2.0	500.00	1,000.00
12/18/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed Delphi memos/response to OCA	1.5	550.00	825.00
12/18/06	MCCRACKEN, LAURA D	MANAGER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.5	500.00	750.00
12/18/06	SCHNURR, JAMES V	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	700.00	700.00
12/20/06	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed accounting research relative to Delphi's matched term hedging issue	1.0	550.00	550.00
01/02/07	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Coordinated conference calls to discuss Delphi draft letter to SEC regarding matched terms.	1.0	650.00	650.00
01/03/07	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and distributed draft 8-K	1.0	650.00	650.00
01/05/07	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed accounting research relative to Delphi's matched term hedging issue	1.0	550.00	550.00
01/09/07	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed DPS database for current WBS data and email from counsel re: data and committee hearing, responded to same	0.9	500.00	450.00
01/10/07	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed email from counsel and file from D.Moyer, responded to same re: reports	0.4	500.00	200.00
01/10/07	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	650.00	650.00
01/11/07	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed hedge designation forms and risk management summaries in 2005 and 2004 workpapers, follow-up to conference call.	1.0	650.00	650.00
01/11/07	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in conference call with financial instrument specialists re: matched terms	2.0	550.00	1,100.00
01/11/07	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for conference call re: matched terms issue	0.5	550.00	275.00



Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/11/07	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	2.0	670.00	1,340.00
01/11/07	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in a conference call with the SEC - Office of the Chief Accountant.	1.5	650.00	975.00
01/11/07	SCHNURR, JAMES V	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	0.5	700.00	350.00
01/11/07	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in discussion with the SEC staff regarding hedge accounting	2.0	650.00	1,300.00
01/12/07	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed Delphi response to OCA	1.0	550.00	550.00
01/12/07	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	0.5	670.00	335.00
01/14/07	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed Delphi's follow-up letter to the SEC	0.6	650.00	390.00
01/15/07	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed Delphi response to OCA and provided comments to J. Aughton	0.5	550.00	275.00
01/15/07	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Drafted comments to Delphi from comments gathered from local and national office.	1.3	650.00	845.00
01/17/07	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed draft letter to the SEC prepared by Delphi management.	0.7	650.00	455.00
01/17/07	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in discussed with San Paulo tax services tax partner and read Delphi's draft responses to the SEC on hedge accounting	2.0	650.00	1,300.00
01/18/07	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed draft letter to the SEC prepared by Delphi management.	0.4	650.00	260.00
01/18/07	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	3.0	650.00	1,950.00
01/20/07	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Pulled requested files for J. Aughton	2.0	430.00	860.00
01/22/07	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed 3rd Interim Report	0.5	500.00	250.00
01/22/07	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Downloaded reviewed materials from LCC site, modeled issues, coded material, and analyzed same	3.8	500.00	1,900.00
01/23/07	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Continued review of compiled LCC datasets Interims balance of 2 and 3 to address concerns, modeled same	2.5	500.00	1,250.00
01/23/07	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed compiled LCC datasets Interims 1 and portion of 2 to address concerns, modeled same	2.6	500.00	1,300.00

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/23/07	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for SEC conference call on FAS 133	0.5	650.00	325.00
01/24/07	AUGHTON, JEFFERY S	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for SEC conference call on FAS 133	0.5	650.00	325.00
01/24/07	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted response to outside counsel (G. Schwed) and drafted email with update to D. Moyer	0.4	500.00	200.00
01/24/07	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed model and revised all datasets to qualify data; drafted pivot tables and master tables, drafted updates to B. Plumb, D. Moyer, G. Schwed, and I. Canon-Geary	3.4	500.00	1,700.00
01/24/07	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Discussed and summarized 2006 financial statement staffing needs and concerns with scheduling department.	0.8	650.00	520.00
01/24/07	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for meeting with SEC; reviewed Delphi response	0.5	550.00	275.00
01/24/07	PLUMB, BROCK E	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Discussed fee committee meeting and planned S-1 filing with J. Sheehan and started planning for the S-1.	1.0	650.00	650.00
01/25/07	SCHNURR, JAMES V	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.5	700.00	1,050.00
01/25/07	PLUMB, BROCK E	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and participated in call with the SEC on hedging foreign currencies.	2.0	650.00	1,300.00
01/25/07	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Prepared for an attended a meeting with B. Plumb regarding requested procedures from Delphi management	1.2	650.00	780.00
01/25/07	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	1.0	670.00	670.00
01/25/07	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Researched procedures required for requests from Delphi management related to 2006 10-K	1.5	650.00	975.00
01/25/07	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Participated in meeting with Delphi and SEC re: matched term issue	1.5	550.00	825.00
01/25/07	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Planned staffing and audited procedures related to requested work from Delphi management related to 2006 10-K	1.5	650.00	975.00
01/25/07	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	0.5	670.00	335.00
01/26/07	BELL, DAVID T	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Reviewed Delphi response to SEC meeting/request	0.5	550.00	275.00
01/26/07	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Reviewed emails and other information related to procedures requested from Delphi management related to 2006 10-K	1.5	650.00	975.00
01/26/07	PLUMB, BROCK E	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Prepared for the audit of the segment and discontinued operations of 2005 and 2004	1.0	650.00	650.00
01/29/07	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Prepared schedule of staffing and client schedule needs related to required procedures for issuance of consents	1.5	650.00	975.00

Delphi Corporation, et al.  
Chapter 11 Case 05-44481 (RDD)  
Deloitte and Touche LLP  
Fourth Interim Application  
(10/01/06 - 01/31/07)  
Exhibit E

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/29/07	HOWARD, JONATHAN W	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Performed review and procedures related to Delphi's foreign exchange hedging issue (matched terms)	0.5	670.00	335.00
01/29/07	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Discussed accounting and auditing issues with our SEC Services group including G. Garrett and S. Coulter	0.9	650.00	585.00
01/29/07	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Prepared for and attended meeting regarding financial statements closing process with J. Williams, T. Timko and B. Plumb	1.1	650.00	715.00
01/29/07	PLUMB, BROCK E	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Prepared for and attended meeting regarding financial statements closing process with J. Williams, T. Timko and M. Crowley	2.0	650.00	1,300.00
01/31/07	CROWLEY, MARK J	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Reviewed emails and scheduled meeting with client to review segment realignment	0.4	650.00	260.00
01/31/07	PLUMB, BROCK E	PARTNER	AUDIT SERVICES RELATED TO SUCCESSOR AUDITORS	Discussed the possible issuance of a consent with J. Sheehan relating to a planned registration	1.0	650.00	650.00
					<b>275.3</b>		<b>\$ 154,383.00</b>